

Message Text

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PAGE 01 STATE 119301

21

ORIGIN L-02

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DRAFTED BY L/M:HSHAMWELL:RCG

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R 212334Z MAY 75

FM SECSTATE WASHDC

TO AMEMBASSY MANAGUA

UNCLAS STATE 119301

E.O.11652 N/A

TAGS:PDIP, NU

SUBJECT:NEW CITY TAX

REF:MANAGUA 1829

1. EMBASSY REQUESTED DEPT'S OPINION ON LIABILITY OF U.S. DIPLOMATS IN MANAGUA TO PAY 2 TAX ON SALES, ETC. FROM EMBASSY'S DESCRIPTION, TAX APPEARS TO BE ONE WHICH IS DIRECT IN NATURE AND WHICH IS NOT "NORMALLY INCORPORATED IN THE PRICE OF GOODS AND SERVICES." (SEE VIENNA CONVENTION ON DIPLOMATIC RELATIONS OF 1961, ART. 34(A).) CONSEQUENTLY DIPLOMATIC AGENTS, THEIR FAMILIES, MEMBERS OF THE ADMIN/TECHNICAL STAFF AND THEIR FAMILIES SHOULD BE EXEMPT."

2. FACT THAT TAX PROCEEDS USED FOR PUBLIC SERVICES DOES NOT QUALIFY IT AS CHARGE LEVIED FOR "SPECIFIC SERVICES RENDERED." (SEE VIENNA CONVENTION, ART. 34 (E).)

3. EMBASSY SHOULD NOTIFY APPROPRIATE MINISTRY OF ITS OBJECTION TO PAYMENT OF TAXES BY DIPLOMATIC PERSONNEL AND FAMILIES ON GROUND THAT CUSTOMARY INTERNATIONAL LAW AND PRACTICE, AS WELL AS RECIPROCITY, DICTATE EXEMPTION. INGERSOLL

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Message Attributes

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